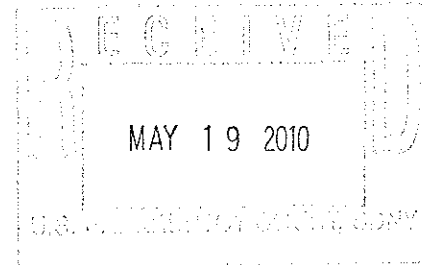


Jean Kahn
1060 Park Avenue
New York, N.Y. 10128

17 May 17, 2010

The Clerk of the United States Bankruptcy Court
for the Southern District of New York
One Bowling Green
New York, New York 10004



Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, N.Y. 10111

Dear Sirs

Referencing Bankruptcy case number 08-1789 (BLR)

I am writing to take opposition with the denial for my claim regarding the account of the Estate of Elizabeth H Kahn for which I am the executrix. Upon regarding the detail of the deposits and withdrawals there seem to be a number of errors present which I am unable to prove as the Family's accounts with Madoff date back to the very early 1980's perhaps even late 1970's and the funds that were deposited came from my father's account who has since passed away in 1994 and his files are no longer available .

The paperwork also shows withdrawals made after my mother's date of death in January 2004. I believe these to be false. I am demanding that the trustee provide proof of all deposits into the account and all cancelled checks on the amounts they claim have been withdrawn.

Respectfully,

Jean Kahn
Executrix
Estate of Elizabeth H. Kahn